

Figure V
Coefficients of Variation for Selected Items, by Type of Split-Interest Trust and Size of End-of-Year Book Value of Total Assets, Filing Year 2007

Item	Total	Size of end-of-year book value of total assets		
		Under \$500,000 [1]	\$500,000 under \$3 million	\$3 million or more
		Coefficient of variation (percentage)		
	(1)	(2)	(3)	(4)
Charitable remainder annuity trusts:				
Number of returns	0.62	1.29	4.86	4.89
Net ordinary income [2]	3.01	7.65	5.85	4.00
Net short-term capital gain income (loss) [3]	17.10	26.54	25.50	33.45
Net long-term capital gain income (loss) [4]	5.77	10.74	10.45	8.52
End-of-year total assets (book value) [5]	1.77	3.55	3.86	3.10
End-of-year total liabilities (book value) [6]	18.59	28.32	26.08	15.27
Charitable remainder unitrusts:				
Number of returns	0.14	0.77	1.89	1.81
Net ordinary income [2]	0.91	3.59	2.49	0.95
Net short-term capital gain income (loss) [3]	6.41	21.32	11.28	8.17
Net long-term capital gain income (loss) [4]	1.64	7.69	3.68	1.85
End-of-year total assets (book value) [5]	0.48	1.48	1.36	0.77
End-of-year total assets (fair market value) [7]	0.57	2.32	1.43	0.81
End-of-year total liabilities (book value) [6]	4.06	10.35	7.88	5.31
Charitable lead trusts:				
Number of returns	0.96	4.99	4.77	3.92
End-of-year total assets (book value) [5]	0.99	8.40	3.60	1.46
End-of-year total liabilities (book value) [6]	5.90	40.14	39.18	3.78
Required payment to private beneficiaries [8]	43.70	84.67	51.42	54.96
Required payment to charitable beneficiaries [9]	3.37	20.38	8.38	3.19
Pooled income funds:				
Number of returns	0.89	2.68	12.13	7.06
End-of-year total assets (book value) [5]	2.41	8.39	7.77	3.62
End-of-year total liabilities (book value) [6]	1.82	50.01	46.45	0.25
Required payment to private beneficiaries [8]	3.41	23.01	8.85	3.87

[1] Includes returns that did not report end-of-year book value of total assets (Form 5227, Part IV, line 37, column (b)) from the balance sheet, or that reported the amount as zero. Often, these zero amounts are explained by trusts filing a final return.

[2] Taken from Form 5227, Part I, line 13.

[3] Taken from Form 5227, Part I, line 16.

[4] Taken from Form 5227, Part I, line 19.

[5] Taken from Form 5227, Part IV, line 37, column (b).

[6] Taken from Form 5227, Part IV, line 43, column (b).

[7] For charitable remainder unitrusts, taken from an estimated end-of-year fair market value.

[8] In the case of charitable lead trusts, this value is based on the amount on Form 5227, Part VII, Section A, line 4. In the case of pooled income funds, this value is based on the amount on Form 5227, Part VII, Section B, line 4.

[9] Taken from Form 5227, Part VII, Section A, line 3.